

**REMARKS**

In the Office Action of January 27, 2006, claims 8 - 10 were allowed, and claims 2 - 7 were indicated as containing allowable subject matter, which actions are much appreciated by Applicant. By this amendment, claims 1 and 2 have been combined and are thus considered to be immediately allowable. Similarly, claims 1 and 5 have been combined to create a second allowable independent product claim.

Claims 1, 9 and 10 were objected to as being unclear as to the meaning of the recited "common etching process" of these claims. To remedy the in clarity, in the process of combining claim 1 with claims 2 and 5, the wording has been altered slightly to recite "simultaneous" etching. Accordingly, the newly-re-written claims are believed to be clear and definite.

A similar amendment has been made to dependent claim 9. Claim 10 has been amended to remove the reference to "common" etching, inasmuch as the Examiner's statement of reasons for allowance of this claim make it clear that the Examiner did not rely on this feature for patentability.

In view of the above, remaining claims 1 and 3 - 10 are each believed to be presented in immediately allowable form.

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

**RESPONSE**  
**USAN 10/813,161**

**A8732**

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,

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**23373**

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